

IC 25-2.1-6**Chapter 6. Accounting Practitioners****IC 25-2.1-6-1**

Sec. 1. A certificate shall be granted by the board to any individual who:

- (1) is at least eighteen (18) years of age;
- (2) has not been convicted of:
 - (A) an act that would constitute a ground for disciplinary sanction under IC 25-2.1-8; or
 - (B) a felony that has a direct bearing on the applicant's ability to practice competently; and
- (3) has met either of the following education and examination requirements:
 - (A) Graduation from an accredited high school, business college, college, or university recognized by the board and passage of a written examination established by the board in accounting theory and practice.
 - (B) Graduation with a baccalaureate degree conferred by a college or university recognized by the board and the satisfactory completion of the semester hours in accounting, business administration, economics, and other related subjects as the board determines to be appropriate, and passage of a written examination established by the board in accounting theory.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-6-2

Sec. 2. A candidate who meets the education requirements of graduation from a business college or university recognized by the board is eligible to take the examination under this chapter if the applicant also meets the requirements under section 1(2) of this chapter.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-6-3

Sec. 3. The board may use any part of a standard or uniform examination and advisory grading service that are provided or furnished by national accounting organizations or societies.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-6-4

Sec. 4. If an applicant has partially passed an examination given in another state, under requirements that the board finds to be substantially equivalent to those required in examinations given in Indiana, the results of the other state examination shall be accepted in Indiana.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-6-5

Sec. 5. An individual who is registered with the board to practice

accounting as an accounting practitioner and holds a valid certificate issued or renewed under IC 25-2.1-4 may be known as an "accounting practitioner" and may use the abbreviation "AP". However, an individual registered as an accounting practitioner may not prepare or render accounting opinions or certificates for any purpose, including financial statements, schedules, reports, or exhibits for publication, credit purposes, and use in a court.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-6-6

Sec. 6. A firm engaged in Indiana in the practice of accountancy as accounting practitioners shall register with the board as a firm of accounting practitioners, and have and maintain all of the following requirements:

- (1) A least one (1) partner must be a certified public accountant, a public accountant, or an accounting practitioner in Indiana.
- (2) Each partner personally engaged within Indiana in the practice of accountancy as a member of the firm must be a certified public accountant, a public accountant, or an accounting practitioner in Indiana.
- (3) Each partner:
 - (A) shall be a certified public accountant, a public accountant, or an accounting practitioner in good standing of a state; or
 - (B) who is a nonresident of the United States and who is not a certified public accountant, a public accountant, or an accounting practitioner in good standing of a state shall hold a license or rating in a foreign country that is equivalent to that of a certified public accountant, a public accountant, or an accounting practitioner in the United States.
- (4) Each resident manager in charge of an office of a firm in Indiana must be a certified public accountant, a public accountant, or an accounting practitioner in Indiana.

As added by P.L.30-1993, SEC.7.

IC 25-2.1-6-7

Sec. 7. (a) An application for registration must be verified by a partner, a member, an officer, or a shareholder of the firm who holds a certificate to practice in Indiana as a certified public accountant, a public accountant, or an accounting practitioner.

(b) The board shall determine whether each applicant is eligible for registration.

(c) A firm that is registered and holds a firm permit issued under IC 25-2.1-5 may use the words "accounting practitioners" or the abbreviation "APs" in connection with the firm's name.

(d) Notification must be given the board, at least thirty (30) days after the admission to or withdrawal of a partner, a member, an officer, or a shareholder residing in Indiana from a registered firm.

As added by P.L.30-1993, SEC.7.